## **EXHIBIT A**

## **PHILIPS**

## Philips Electronics North America

Labor, Employment & Benefits Law

By Hand

December 22, 2004

Christopher A. D'Angelo, Esq. Vandenberg & Feliu, LLP 110 East 42<sup>nd</sup> Street New York, New York 10017

Re: John Buckley

Dear Mr. D'Angelo:

Pursuant to your letter request, enclosed please find the Philips Electronics North America Corporation Pension Plan and related supplements and the Summary Plan Description for same. Also enclosed is the Reduction in Force Policy. Your client had previously been given copies of the Summary Plan Description and the Reduction in Force Policy.

Very truly yours,

Philips Semiconductor Manufacturing Inc.

John K. Skrypak, Vice President

Employment & Labor Law

JKS:gpd enclosures

